

**PART 1018—DEBT COLLECTION****Subpart F—Internal Revenue Service Procedure****Subpart A—Application and Coverage**

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AUTHORITY: 31 U.S.C. 3701, 31 U.S.C. 3711 *et seq.*, 49 U.S.C. 721, 4 CFR parts 101–105.

SOURCE: 58 FR 7749, Feb. 9, 1993, unless otherwise noted.

**Subpart A—Application and Coverage****§ 1018.1 Application.**

(a) This part applies to claims for the payment of debts owed to the United States Government in the form of money or property and unless a different procedure is specified in a statute, regulation, or a contractual agreement with the Board, prescribes procedures by which the Board:

(1) Collects, compromises, suspends, and terminates collection actions for claims;

(2) Determines and collects interest and other charges on these claims; and

(3) Refers unpaid claims to the General Accounting Office (GAO) and the Department of Justice (DOJ) for litigation.

(b) The following are examples of the kinds of debts to which special statutory and administrative procedures apply:

(1) A claim against an employee for erroneous payment of pay and allowances subject to waiver under 5 U.S.C. 5584 and other claims against employees which are handled under 49 CFR part 1017.

(2) A claim involving the payment of civil penalties or forfeitures which may arise under provisions of the Interstate Commerce Act or legislation supplemental thereto. Those claims are handled under procedures set forth in 49 CFR part 1021.

(3) A claim involved in a case pending before any Federal Contract Appeals

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Board or Grant Appeals Board. However, nothing in this part prevents negotiation and settlement of a claim pending before a Board.

### § 1018.2 Definitions.

(a) *Administrative offset* means withholding money payable by the United States to, or held by the Government for, a person to satisfy a debt the person owes the Government.

(b) *Claim* and *debt* are used synonymously and interchangeably for purposes of this part. These terms refer to an amount of money or property which has been determined by an appropriate agency official to be owed to the United States by any person, organization, or entity except another Federal agency.

(c) *Delinquent*. A debt is considered delinquent if it has not been paid by the date specified in the initial written demand for payment or applicable contractual agreement with the Board, unless other satisfactory payment arrangements have been made by that date. If the debtor fails to satisfy an obligation under a payment agreement with the Board after other payment arrangements have been made, the debt becomes a delinquent debt.

(d) *Payment in full* means payment of the total debt due the United States, including any interest, penalty, and administrative costs of collection assessed against the debtor.

### § 1018.3 Communications.

Unless otherwise specified, all communications concerning the regulations in this part should be addressed to Chief, Budget and Fiscal Office, Surface Transportation Board, room 1330, Washington, DC 20423.

### § 1018.4 Claims that are covered.

(a) These procedures generally apply to any claim for payment of a debt which:

(1) Results from activities of the Board including fees imposed under 49 CFR part 1002; or

(2) Is referred to the Board for collection.

(b) These procedures do not apply to:

(1) A claim based on a civil monetary penalty for violation of a requirement of the Interstate Commerce Act or an

order or regulation of the Board unless 49 CFR part 1021 provides otherwise;

(2) A claim as to which there is an indication of fraud, the presentation of a false claim, or misrepresentation on the part of the debtor, or any other party having an interest in the claim;

(3) A claim between Federal agencies; and

(4) A claim once it becomes subject to salary offset which is governed by 5 U.S.C. 5514.

### § 1018.5 Monetary limitation on Board authority.

The Board's authority to compromise a claim or to terminate or suspend collection action on a claim covered by these procedures is limited by 31 U.S.C. 3711(a) to claims that:

(a) Have not been referred to another Federal agency, including the GAO, for further collection action; and

(b) Do not exceed \$100,000, exclusive of interest, penalties, and administrative costs (the monetary limitation).

### § 1018.6 Omissions not a defense.

(a) The failure of the Board to include in this part any provision of the Federal Claims Collection Standards, 4 CFR parts 101 through 105, does not prevent the Board from applying these provisions.

(b) A debtor may not use the failure of the Board to comply with any provision of this part or the Federal Claims Collection Standards as a defense to the debt.

### § 1018.7 Conversion claims.

These procedures are directed primarily to the recovery of money on behalf of the Government. The Board may demand:

(a) The return of specific property; or

(b) Either the return of property or the payment of its value.

### § 1018.8 Subdivision of claims.

The Board shall consider a debtor's liability arising from a particular transaction or contract as a single claim in determining whether the claim is less than the monetary limitation for the purpose of compromising